

EXHIBIT 76

**GOVERNMENT OF THE VIRGIN ISLANDS OF THE UNITED STATES
OFFICE OF THE LIEUTENANT GOVERNOR
DIVISION OF BANKING AND INSURANCE**

CERTIFICATE OF TAX INCENTIVE BENEFITS

This is to certify that in accordance with Title 9, Chapter 25, Subchapter II of the Virgin Islands Code, which provides for the granting of tax incentive benefits to International Banking Entities in the Virgin Islands,

FINANCIAL STRATEGY GROUP, LTD.

JEFFREY EPSTEIN

#9100 PORT OF SALE MALL

SUITE. 15, ST. THOMAS VI 00802

has filed its Articles of Incorporation and Resident Agent Form with the Division of Corporations and Trademarks on April 4, 2014 and, as of Jan 28, 2014 has met the required financial investment, and has furnished satisfactory evidence of such character as to entitle it to conduct business as a:

**INTERNATIONAL BANKING ENTITY
(Money Services Activities)**

In accordance with 9V.I.C. §742, Financial Strategy Group, Ltd. is exempt from the payment of taxes on real property, gross receipt, excise, corporate income and personal income unless specifically provided otherwise by this section or federal law.

*Now, Therefore, I, **John D. McDonald**, Director, in pursuance of the authority vested in me, do hereby grant this tax incentive benefit certificate.*

In accordance with 9V.I.C. 747(b), this certificate is conditioned upon the performance and observance of those conditions in this certificate and upon final determination of the Secretary of the Treasury of the United States or the Secretary's delegate, of compliance with the requirement of Internal Revenue Code section 934.

*This Tax Incentive Benefit Certificate is valid for a period of 10 years **January 1, 2015 to December 31, 2025**. Renewal of this Certificate is required at its expiration.*

*Given under this Seal of the Government of the Virgin Islands of the United States, at Charlotte Amalie, St. Thomas, this _____ day of **DECEMBER, 2014**.*

Approval:

Gregory R. Francis
Lieutenant Governor

JOHN D. MCDONALD
Director, Division of Banking and Insurance